WHAT IS CLAIMED IS:

1. A removable insole for insertion into footwear, comprising a lower layer made of a viscoelastic gel and including:

a lower surface;

5 an upper surface;

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at least one of a toe portion and a heel portion formed from said viscoelastic gel,

at least one recess in the lower surface of said at least one of a toe portion and a heel portion, each said recess having a peripheral side wall and a top wall, and

a plurality of spaced apart spring walls formed from said viscoelastic gel in each said recess, said spring walls being connected with said top wall of a respective said recess, said spring walls having lower edges generally coplanar with a lower surface of said at least one of a toe portion and a heel portion which is in surrounding relation to the respective said recess.

- 2. A removable insole according to claim 1, wherein, when said at least one recess is formed in the heel portion, each of said spring walls has a height in a first direction which is greater than a width thereof in a direction transverse to said first direction.
- 3. A removable insole according to claim 1, wherein each of said spring walls is formed in a generally sinusoidal wave shape.
- 4. A removable insole according to claim 3, wherein said plurality of spring walls are formed in substantially parallel, spaced apart relation.

5. A removable insole according to claim 3, wherein, when said at least one recess is formed in the heel portion, each of said spring walls has a height in a first direction which is greater than a width thereof in a direction transverse to said first direction.

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- 6. A removable insole according to claim 5, wherein a spacing between adjacent ones of said spring walls is greater than the width of said spring walls.
- 7. A removable insole according to claim 2, wherein said spring walls are connected with said peripheral side wall and said top wall of the respective said recess.
- 8. A removable insole according to claim 1, wherein said spring walls are formed as column members.
- 9. A removable insole according to claim 8, wherein said column members are in parallel, spaced apart relation.
- 10. A removable insole according to claim 8, wherein each of said column members has a cylindrical shape.
- 11. A removable insole according to claim 8, wherein each of said column members has a triangular cross-sectional shape.
- 12. A removable insole according to claim 8, wherein, when said at least one recess is formed in the heel portion, each of said spring walls has a height in a first direction which is greater than a width thereof in a direction transverse to said first direction.

- 13. A removable insole according to claim 12, wherein a spacing between adjacent ones of said spring walls is greater than the width of said spring walls.
- 14. A removable insole according to claim 8, wherein said spring walls are connected with said top wall of the respective said recess.
- 15. A removable insole according to claim 1, further comprising at least one pattern trim line at the toe portion for trimming the insole to fit into smaller size footwear.
- 16. A removable insole according to claim 1, wherein said lower layer includes said toe portion, said heel portion and a medial arch portion interconnecting said toe portion and said heel portion, with a first said recess with said spring walls in said toe portion and a second said recess with said spring walls in said heel portion.

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- 17. A removable insole according to claim 16, wherein said heel portion has a greater thickness than said toe portion, and said spring walls in said second recess having a greater height than said spring walls in said first recess.
- 18. A removable insole according to claim 16, wherein opposite sides of said medial arch portion and opposite sides and a rear end of said heel portion gently slope downwardly and inwardly toward the lower surface of said lower layer.
- 19. A removable insole according to claim 1, further comprising a top cover secured to the upper surface of said lower layer.